

ABSTRACT OF THE DISCLOSURE

A client means and a Web server means perform data communication with each other over the Internet according to HTTP. A spreadsheet program, which is a program for displaying cell data in a table frame in which cells are arranged in at least one of the row direction and the column direction, has a function of generating a table frame and cell data as an HTML file. In response to a request from a browser, a spreadsheet assisting means causes the spreadsheet program to generate a table frame and cell data as an HTML file. A database means stores and manages, as records, cell data groups to be displayed in table frames.